The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Wednesday, August 15, 2023, at 1:00 PM., Brown County Courthouse meeting room with Chairman Buddy Small, Dennis Bauer and Jeremiah Dailey present. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Assessor (BCA) Peggy Gross, Brown County Attorney (BCATTY) Andy Taylor and Brown County Sheriff (BCS) Brent Deibler.

Chairman Small acknowledged the Open Meeting Act posted near the door.

Small moved to approve the minutes of the regular August 1, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Bauer seconded. Roll Call: All three Ayes, motion carried.

Small moved to enter executive session to discuss job performance and prevent needless injury to a person's reputation. Bauer seconded. Roll Call: All three Ayes, motion carried.

Chairman Small restated the reason for going into executive session. The Board entered executive session at 1:02 pm.

BCATTY, Andy Taylor, BCA Peggy Gross, BCS Brent Deibler, and BCC Travis Hobbs, were asked to remain in closed session.

Small moved to come out of executive session. Bauer seconded. Roll Call: All three Ayes, motion carried.

The Board came out of executive session at 1:08 pm.

The Public Hearing to consider the Application for Motor Vehicle Tax Exemption was opened at 1:08 pm

The Application for Exemption was discussed, the Community Senior Center has purchased a newer vehicle.

Bauer moved to approve the application for the motor vehicle tax exemption for the Community Senior Center. Dailey seconded. Roll Call: All three Ayes, motion carried.

The Public Hearing was closed at 1:10 pm.

No action was taken on the Mike Wagoner request of previous year's Property tax. The item was placed on the next agenda.

BCA Gross presented the Board with a tax correction.

Dailey moved to approve the tax correction #69 and authorize Chairman Small to sign. Bauer seconded. Roll Call: All three Ayes, motion carried.

BCC Hobbs presented the Board with the Orders for Hearing and the Notices for Hearing as received from the Tax Equalization Revenue Committee.

The Board acknowledged receipt of the Orders and Notices for hearing.

The meeting adjourned at 1:15 PM.

The next regular BOE meeting will be Tuesday, September 5, 2023, at 1:00 PM, at the Brown County Courthouse, Ainsworth, Nebraska.

This meeting's public notice was published in the Ainsworth Star-Journal, aired on KBRB Radio, and always posted at the Brown County Clerk's Office where all minutes and agendas are kept current for public inspection.